

## REPORT

*Of the Committee of Elections, in the case of George Mumford, one of the Representatives of the State of North Carolina.*

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FEBRUARY 6, 1818.

Read and committed to the committee of the whole House, to which was committed the report of the committee of Elections, in the case of Samuel Herrick.

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The Committee of Elections, to which was referred a resolution of the House of Representatives of the 10th of December, 1817, and a message of the President of the United States of the 29th of the same month, further

### REPORT IN PART—

That in the year 1813, subsequent to the passage of the act for the assessment and collection of direct taxes and internal duties, George Mumford was appointed principal assessor of the 10th collection district of the state of North Carolina; that he accepted the said office and executed the duties appertaining thereto under the several acts afterwards passed, laying direct taxes upon the United States; and that he has not resigned the said office.

In the month of August, 1817, he was elected a representative of the said state; and on the first day of the present session, he was qualified and took his seat in this House.

The act of July 22d, 1813, under which Mr. Mumford held his appointment, was prospective and without limitation. No law then existed laying a direct tax. But as Congress intended resorting to that system of revenue, it was enacted "That for the purpose of assessing and collecting direct taxes," the United States should be divided into collection districts, and a principal assessor appointed for each district. If this act has neither expired nor been repealed, Mr. Mumford is still in office and cannot rightfully be a member of this House. But by the second section of the act, to provide additional revenues for defraying the expenses of government and maintaining the public credit by laying a direct tax upon the United States, and to provide for assessing and collecting the same, approved January 9, 1815, the said act was repealed, except so far as the same respected collection districts, internal duties, and the appointment and qualification of collectors and assessors, in all which respects it was enacted, that the said act should be and continue in force for the purposes of the last mentioned act. The act of July 22, 1813, so far as the same was not repealed, was thereby limited to the duration

of that act, and was continued in force only for its purposes. By that act, a direct tax of six millions of dollars was annually laid upon the United States, and apportioned agreeably to the provisions of the constitution. At the first session of the Fourteenth Congress, that act was modified, by repealing so much thereof as laid an annual tax of six millions, by reducing the same to three millions, and by limiting its continuance to one year; and it was expressly enacted, that all the provisions of the act of January 9, 1815, except so far as the same had been varied by subsequent acts, and except the first section thereof (which related to the apportionment of the tax) should be held to apply to the tax of three millions thereby laid. Thus the act of July 1813, was again limited, and it was continued in force for the purposes of the three million tax, laid March 5, 1816. Whenever those purposes were fulfilled, that act expired, and of course all offices created by it ceased to exist.

By the letter of the Secretary of the Treasury hereto annexed, enclosing a report of the Commissioner of the Revenue, it appears that the entire tax assessed in the tenth collection district of North Carolina was accounted for previous to the first of December, 1817, and that no official duty then remained to be performed by Mr. Mumford, the principal assessor of that district. His said office therefore expired previous to his taking a seat in this House. The committee therefore respectfully submit the following resolution:

Resolved, That George Mumford is entitled to a seat in this House.

*Treasury Department, 31st January, 1818.*

SIR,

In reply to your letter of the 27th instant, requesting to be informed, whether, on the 1st day of December, 1817, any official act remained to be performed by the principal assessor of the 10th collection district of the state of North Carolina, of which George Mumford was principal assessor, and whether the same has been performed, and, if so, by whom, I have the honor to submit the enclosed report from the office of the Commissioner of the Revenue.

I have the honor to be,

Your most obedient,

And very humble servant,

WM. H. CRAWFORD.

The Hon. JOHN W. TAYLOR,

*Chairman of the Committee of Elections*

*of the House of Representatives.*

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*Treasury Department, Revenue Office, January 28, 1818.*

SIR,

I have the honor to state, in respect to the letter from the Chairman of the Committee of Elections of the 27th instant, referred to me, that the entire tax assessed in the tenth collection district of North Carolina was accounted for previous to the 1st of December, 1817, that no official duty, in the capacity of principal assessor, has been since performed by Mr. George Mumford, and that no official duty remained to be fulfilled by him on that day.

I am, very respectfully,

SAMUEL H. SMITH,

Commissioner of the Revenue.

*Hon. Secretary of the Treasury.*

